

WASHINGTON DISTRIBUTORS SUMMARY TAX REPORT INSTRUCTION LIQ-755

This report must be filed every month **INCLUDING MONTHS WHEN THERE IS NO ACTIVITY**. Reports must be postmarked on or before the 20th of the month following receipt of the cider, wine or beer (except for Saturdays, Sundays and legal Holidays). This report may be emailed to: beerwinetaxes@liq.wa.gov or mail the original with tax due (if any) to: WSLCB, PO BOX 43085, Olympia WA 98504-3085. The first Washington distributor to receive the product is liable for the taxes.

No credits may be taken for product returned to Washington suppliers. The supplier must give you credit for tax.

Correction report (check box): Include changes only (additions or subtractions) that need to be made to the original report. If you have nothing to report for beer or wine, you **MUST** check the box, or you will have a missing report.

Licensee Number: Enter your Washington State Liquor Control Board (WSLCB) 6 digit licensee number.
 Licensee Name: Formula driven to show Licensee name (or enter if preparing manually)
 Location Address: Formula driven to show Licensee address (or enter if preparing manually)
 City, State, Zip: Formula driven to show City, State Zip (or enter if preparing manually)

MONTH: Enter report month (month when the product was received)
 YEAR: Enter report year

Please complete the numbered field as follows: First column corresponds to number on form. Enter the information as shown

Part 1	List all supplier's or representative's WSLCB licensee number in line 1 (Do not list purchases from other WA distributors or from WSLCB). USE ONLY ONE TOTAL LINE PER US SUPPLIER/REPRESENTATIVE for the reporting month. If you do not know the WSLCB licensee number, please contact the WSLCB tax accountant. Round all entries to two decimal places.
(1)	Enter the WSLCB licensee number of supplier. For foreign product, enter an "F" in the license number field & the supplier's name in the name field <u>if</u> the product was received directly from the supplier. If the product is received from a licensed authorized representative certificate of approval holder, enter the WSLCB license number in this field and place an "F" in the city column. If you are receiving US product, only use the authorized representative certificate of approval holder's WSLCB license number.
(2)	Formula driven to show name of the supplier/representative or enter the name if doing manually. Enter the city/country where the supplier/representative is located.
(3,4,5)	Enter the Total Liters of Cider, 14% and under wine, and over 14% wine purchased for the reporting month. Use only one line per supplier except when an authorized representative certificate of approval holder has foreign and domestic privileges. List foreign and domestic product on a separate line and place an "F" in the city column for the foreign product.
(6,7)	Enter the Total Barrels purchased for the reporting month, by tax rate of the supplier. All foreign, authorized representative certificate of approval holder and ¹ large brewery beer is at the high tax rate. ² Small brewery beer is at the low rate. (See below.) During an audit, distributor should be able to show documentation (receiving report, bills of lading, invoice, spreadsheet etc.) for entries in columns 3-7.
(8)	Enter the Total Liters/Barrels from this page.
(9)	Enter the Total Liters/Barrels from the other pages (only if multiple pages used).
(10)	This amount should be the total liters/barrels purchased for reporting month.
(11)	Enter the Total Liters/Barrels from LIQ-779 line 11 (show as negative number to reduce taxable liters/barrels).
(12)	This amount should be line 10 minus line 11 for the Total taxable Liters/Barrels.

Calculating Taxes, Penalties and any Adjustment.

(13)	Formula driven to calculate line 12 multiplied by \$.0814. Multiple line 12 by \$.0814 by if preparing manually.
(14)	Formula driven to calculate line 12 multiplied by \$.2292. Multiple line 12 by \$.2292 by if preparing manually.
(15)	Formula driven to calculate line 12 multiplied by \$.4536. Multiple line 12 by \$.4536 by if preparing manually.
(16)	Formula driven to calculate line 12 multiplied by \$8.080. Multiple line 12 by \$8.080 by if preparing manually.
(17)	Formula driven to calculate line 12 multiplied by \$4.782. Multiple line 12 by \$4.782 by if preparing manually.
(18)	Formula driven to calculate total wine taxes due. If preparing manually, add lines 13, 14 and 15.
(19)	Formula driven to calculate total beer taxes due. If preparing manually, add lines 16 and 17.
(20)	Formula driven to calculate total taxes due. If preparing manually, add lines 18 and 19.
(21)	Enter the amount of Penalties (Reports are due the 20 th of the following month and penalties accumulate at 2% of tax due every month after the due date).
(22)	Enter the amount of any Refund as negative number (subtract from total), or any Adjustment (Balance due, audit or correction) as positive number (add to total).
(23)	To calculate Total Due after the adjustments, total of line 20, 21 and 22. Always use this amount for tax payment.

Certified True and Correct Under Penalty of Perjury

Signature of Person Completing Form: MUST SIGN IF PAPER FORM IS MAILED	
Enter printed Name of person who completed the form	
Enter the date form completed	
Enter the telephone number of person who completed the form	

¹ Large breweries are defined as producing over 2,000,000 barrels per year and ship more that 60,000 barrels into Washington.

² Small breweries are defined as producing less than 2,000,000 barrels per year and ship less than 60,000 barrels into Washington. WSLCB must have a copy of the approved BATF letter that classifies the brewery as a small brewery. A list of small breweries may be requested from the WSLCB tax accountant.